

April 4, 2023

Daniel de Boer
Chief Executive Officer
ProQR Therapeutics N.V.
Zernikedreef 9
2333 CK Leiden
The Netherlands

N.V.
Statement on Form F-3
2023

Re: ProQR Therapeutics
Registration
Filed March 29,
File No. 333-270943

Dear Daniel de Boer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Navai at 202-551-4676 with any questions.

Please contact Arzhang

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

James Xu